

(9) Use on bonded wine cellar premises in the production of wine and wine products which will be rendered unfit for beverage use, as authorized under 26 U.S.C. 5362(d).

(b) If a proprietor withdraws spirits for any of the purposes listed under paragraphs (a)(1) through (a)(5) of this section, the proprietor must do so in accordance with the provisions of part 28 of this chapter.

(19 U.S.C. 1311);

(26 U.S.C. 5066, 5214, 5312, 5373)

§ 19.419 Withdrawals of spirits for use in wine production.

A proprietor may withdraw wine spirits without payment of tax for transfer in bond to a bonded wine cellar for use in wine production. The proprietor, as consignor, must prepare a transfer record in accordance with § 19.620. In addition, the proprietor must prepare a package gauge record in accordance with § 19.619 and must attach it to the transfer record, unless the wine spirits are already in packages and are being withdrawn on the production or filling gauge.

(26 U.S.C. 5214, 5373)

§ 19.420 Withdrawals of spirits without payment of tax for experimental or research use.

A scientific university, college of learning, or institution of scientific research qualified under § 19.35 may withdraw spirits from bonded premises without payment of tax for experimental or research use. In order to withdraw a specific quantity of spirits for experimental or research use, the qualified institution must file a letterhead application with, and receive written approval from, the appropriate TTB officer.

(26 U.S.C. 5312)

§ 19.421 Withdrawals of spirits for use in production of nonbeverage wine and nonbeverage wine products.

A proprietor may withdraw spirits without payment of tax for transfer to a bonded wine cellar for use in the production of nonbeverage wine and nonbeverage wine products in accordance with part 24 of this chapter. The proprietor, as consignor, must prepare a

transfer record in accordance with § 19.620. In addition, the proprietor must prepare a package gauge record in accordance with § 19.619 and must attach it to the transfer record, unless the wine spirits are already in packages and are being withdrawn on the production or filling gauge.

(26 U.S.C. 5214)

SPIRITS WITHDRAWN FREE OF TAX

§ 19.424 Authorized withdrawals free of tax.

A proprietor may withdraw spirits from bonded premises free of tax as provided in this chapter:

(a) Upon receipt of a signed photocopy of a permit to withdraw and use alcohol free of tax issued on form TTB F 5150.9 under part 22 of this chapter;

(b) Upon receipt of a signed photocopy of a permit to procure spirits free of tax for use of the United States or any governmental agency, any State, any political division of a State, or the District of Columbia for nonbeverage purposes as provided in 26 U.S.C. 5214(a)(2) issued on form TTB F 5150.33 under part 22 of this chapter;

(c) Upon receipt of a valid permit issued under this part to procure spirits by and for the use of the United States under the provisions of 26 U.S.C. 7510 for purposes other than those specified in paragraph (b) of this section;

(d) If the spirits are specially denatured—

(1) Upon receipt of a signed photocopy of a permit to procure specially denatured spirits issued on TTB F 5150.9 under part 20 of this chapter; or

(2) For export;

(e) If the spirits are completely denatured, for any lawful purpose; or

(f) If the spirits are contained in an article.

(26 U.S.C. 5214, 7510)

§ 19.425 Withdrawal of spirits free of tax.

When a proprietor ships tax-free spirits to a permit holder as provided under § 19.424, the proprietor must:

(a) Ship the spirits to the consignee designated in the permit;

(b) Ship the spirits in approved containers;